

### ***Caution: DRAFT FORM***

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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**Schedule 1**  
**(Form 8849)**

(Rev. December 2002)

Department of the Treasury—Internal Revenue Service

**Nontaxable Use of Fuels**

▶ Attach to Form 8849.

OMB No. 1545-1420

Name as shown on Form 8849

EIN or SSN

Total refund (see instructions)

\$

Period of claim: Enter month, day, and year  
in MMDDYYYY format.

From ▶

To ▶

1 Nontaxable Use of Gasoline and Gasohol	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a Gasoline		\$ .184		\$	362
		.184			
b 10% gasohol		.132			359
c 7.7% gasohol		.14396			375
d 5.7% gasohol		.15436			376

**2 Nontaxable Use of Aviation Gasoline**

a Use in commercial aviation (other than foreign trade)		\$ .15		\$	354
b Other nontaxable use		.194			324
		.194			

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐**Caution:** Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes or for the exclusive use by a state or local government. Only registered ultimate vendors may make those claims using Schedule 2.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a Nontaxable use (see <b>Caution</b> above)		\$ .244		\$	360
		.244			
b Use in trains		.20			353
c Use in certain intercity and local buses		.17			350

**4 Nontaxable Use of Undyed Kerosene**

Claimant has the name and address of the person(s) who sold the kerosene to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐**Caution:** Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for the exclusive use by a state or local government, or for sales from a blocked pump. Only registered ultimate vendors may make those claims using Schedule 2.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
Nontaxable use (see <b>Caution</b> above)		\$ .244		\$	346
		.244			

**5 Nontaxable Use of Aviation Fuel**

a Use in commercial aviation (other than foreign trade)		\$ .175		\$	355
b Other nontaxable use		.219			369
c Other nontaxable use		.044			377

**6 Use of LPG in Certain Buses**

a Use in certain intercity and local buses		\$ .062		\$	352
b Use in qualified local buses		.136			361
Use in school buses		.136			